



Commissioner's Annual Report FY 2012

NORFOLK, VIRGINIA
COMMISSIONER OF REVENUE
JUNE 30, 2012

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Commissioner of Revenue

"Providing Superior Service and Quality to the Citizens of Norfolk"

Mission Statement

We are the chief tax assessor for the City of Norfolk.

We provide superior service and quality in the:

- ◆ Assessment of individual and business personal property;
- ◆ Issuance and renewal of business licenses;
- ◆ Administration of all fiduciary taxes;
- ◆ Provider of DMV Select services;
- ◆ Evaluation of customer tax compliance;
- ◆ Assistance and processing of Virginia State Income Taxes;
- ◆ Investigation of inquiries and delinquent accounts;
- ◆ Assistance with Real Estate Tax Relief, Disabled Veterans Relief, Yard sales and Residential Parking Permits.

We provide these services for the Citizens of Norfolk to aid in the continued economic growth of our city.

Commissioner of Revenue

"Providing Superior Service and Quality to the Citizens of Norfolk"

History of the Office

The primary responsibility of this office is the assessment of City and State taxes. The Commissioner of Revenue holds office as an agent for the state, as well as the local government, and is the assessing officer on the local level for those taxes as prescribed by State law and City Ordinance.

The office of the Commissioner of Revenue was provided for in Virginia's Constitution in 1869. By 1906, the Virginia General Assembly had made it an appointive office, to be appointed by the local court. A Constitutional Amendment in 1910, changed the appointive method to elective for a four year term. In 1926, the General Assembly reduced the number of county Commissioners to one per county, conforming to the cities, making a total of one hundred and thirty four. In 1932, the General Assembly set up the basis of compensation for Commissioners, with both the State and City participating.

Your Commissioner of Revenue Office provides service and assistance to citizens and businesses on tax-related issues. Norfolk citizens use this office and depend on it to assist them with both State and City tax-related concerns. As a bridge between our City Council members and our State Legislators, this office serves to protect the City and the taxpayers. A key responsibility of your Commissioner of Revenue is to keep abreast of, and to lobby for, or against, legislative issues as they impact our city's revenues and funding of the Commissioner's office.

Duties of the Office

The Commissioner of Revenue is the Assessor of all City taxes, except Real Estate, and of certain State Taxes as outlined in Sections 58.1-3100 through 58.1-3122 of the Virginia Code.

Commissioner's duties as specified by Virginia State and Norfolk City Code:

- Assess all Business and Personal Property
- Classify and issue Business Licenses
- Process State Income Tax Returns
- Assess all Local Fiduciary Taxes

Commissioner's additional duties:

- 1) Administrator of Food and Beverage, Lodging, Room Tax, Admission, Short-Term Rental and Cigarette taxes
- 2) Administrator of Personal Property Tax Relief Compliance Program
- 3) Administrator of Senior Citizens and Diasabled Veterans Real Estate Tax Relief Program (and General Real Estate Tax Deferral Programs as may be offered by City Council from time to time.)
- 4) Provider of DMV Select services
- 5) Administrator of Residential Parking and Yard Sale Permits
- 6) Provider of State Income Tax Assistance
- 7) Administrator of an audit program which, on a regular basis, evaluates, appraises, and compares all Business Licenses, ad valorem and excise taxes, and their level of compliance to State and City code
- 8) Administrator of Utility, Franchise (Bank and Telephone) and Public Service Corporation taxes
- 9) Collector of Contractor Workers Compensation certifications with responsibility to forward them to the State Workers Compensation Board
- 10) Provider of tax-related statistical data to the City Council, the City Manager, and other City Offices and Departments
- 11) Provider of revenue forecasts to the City Manager and City Budget office in conjunction with the development of the City's annual operating budget
- 12) Watchdog of all tax-related legislation introduced into the General Assembly in order to ascertain potential impact on local tax revenues
- 13) Advisor to Norfolk legislators to the General Assembly and Norfolk City Council concerning revenue issues
- 14) Administrator of a program to conduct Manufacturer determination visits
- 15) Participant in State Sales Tax Partnership Program - Assist the Virginia Department of Taxation in identifying unreported revenues
- 16) Verify and Issue Enterprise Zone Tax refunds
- 17) Administrator of Charitable Solicitation Permits

Personal Property Revenue Team

Brian Casey, Team Leader

Phone: 664-7858 email: brian.casey@norfolk.gov

Personal Property Revenue Team Duties

- ◆ **Individual/Business Vehicle Personal Property** - Autos, trucks, motorcycles and utility trailers are assessed on a *prorated* basis. Proration is calculated on the actual number of months the vehicle is present in the City of Norfolk. Assessment is calculated using the National Automobile Dealers Association (NADA) "Loan" Value and taxed at the rate of \$4.33 per hundred. Personal Property Tax is payable annually on, or before, June 5th.
- ◆ **PPTRA Personal Property Tax Relief** - provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of less than 7,501 pounds. In 2012 the relief percentage, paid by the State, was 55%.
- ◆ **Recreational Vehicles** - Recreational Vehicles are assessed on a *prorated* basis using the NADA Recreational Vehicle Guide "Used" Value and taxed at the rate of \$1.50 per hundred. Recreational Vehicle property tax is payable annually on, or before, June 5th.
- ◆ **Aircraft*** - Aircraft are assessed at 20% of the wholesale value in the Aircraft Blue Book and taxed at the rate of \$2.40 per \$100. Aircraft taxes are due on, or before, June 5th.
- ◆ **Rental Tax on Daily Rental Passenger Cars** - These taxes are remitted by the business to the Department of Motor Vehicles on a monthly basis. Taxes are assessed at 8% of the Gross Rental Proceeds for vehicles with a *gross vehicle weight of 26,000 pounds or less*. The DMV then forwards half of that amount to the City of Norfolk. Taxes are assessed at 4% of the Gross Rental Proceeds for vehicles with a *gross vehicle weight of 26,001 pounds or more*. The entire 4% is forwarded to the City of Norfolk. The Commissioner's Office has the responsibility of verifying receipt and accuracy of all remittances.
- ◆ **Mobile Homes*** - Mobile Homes are assessed using the Virginia Mobile Home Appraisal Guide and taxed at the rate of \$1.11 per \$100. All Mobile Home taxes are due on, or before, June 5th.

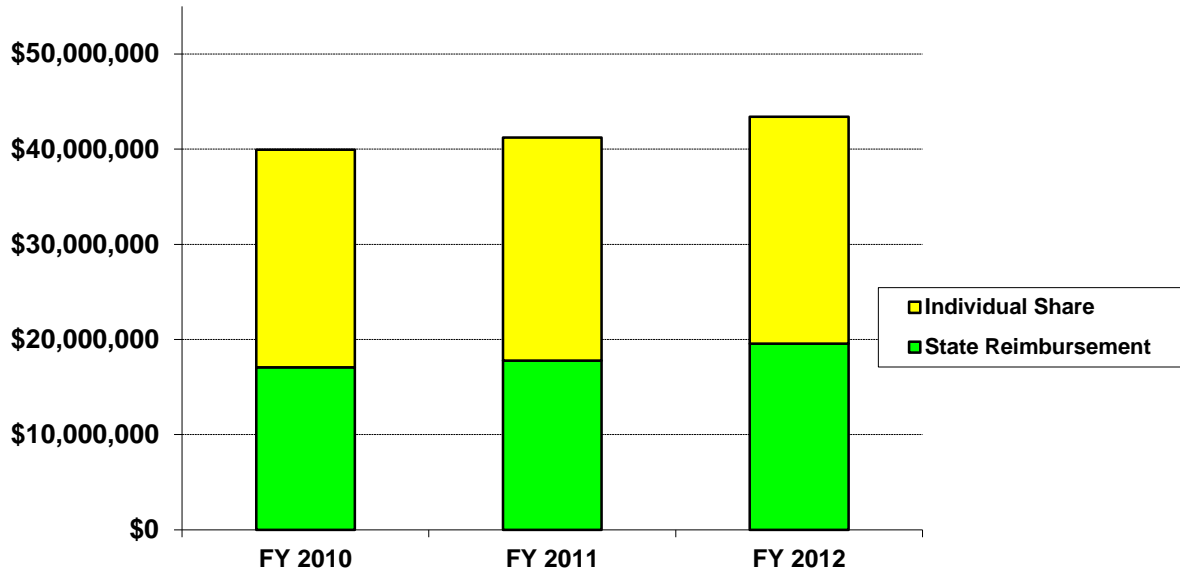
*Personal Property Taxes in this classification are NOT prorated.

Personal Property Revenue Team Duties - Continued

- ◆ **Residential Parking Permits** - \$10.00 per vehicle, per year; for vehicles in certain areas of the city, *prorated* semi-annually. One free visitor pass per address is issued annually. In addition, 30-day visitor passes are available for \$2.00 with a maximum of 2 being issued simultaneously. As of June 30 2012, there were 20 Residential Parking Permit Zones in the city.
- ◆ **Yard/Garage Sale Permits** - \$5.00 Yard Sale permit fee and limited to two permits per calendar year.
- ◆ **DMV Select** - services include Vehicle Titling, Vehicle Registration, Special & Personalized License Plates, Dealer Title & Registration Services & Voter Registration enabling one-stop processing for most DMV transactions. The Commissioner's Office receives compensation from the Department of Motor Vehicles of 4.5% of gross receipts of DMV transactions up to \$499,999, and 5% of DMV transactions \$500,000 and up.

Tangible Personal Property - Vehicles

Chart 8 - Comparison - Tax Relief to Total Tax Due

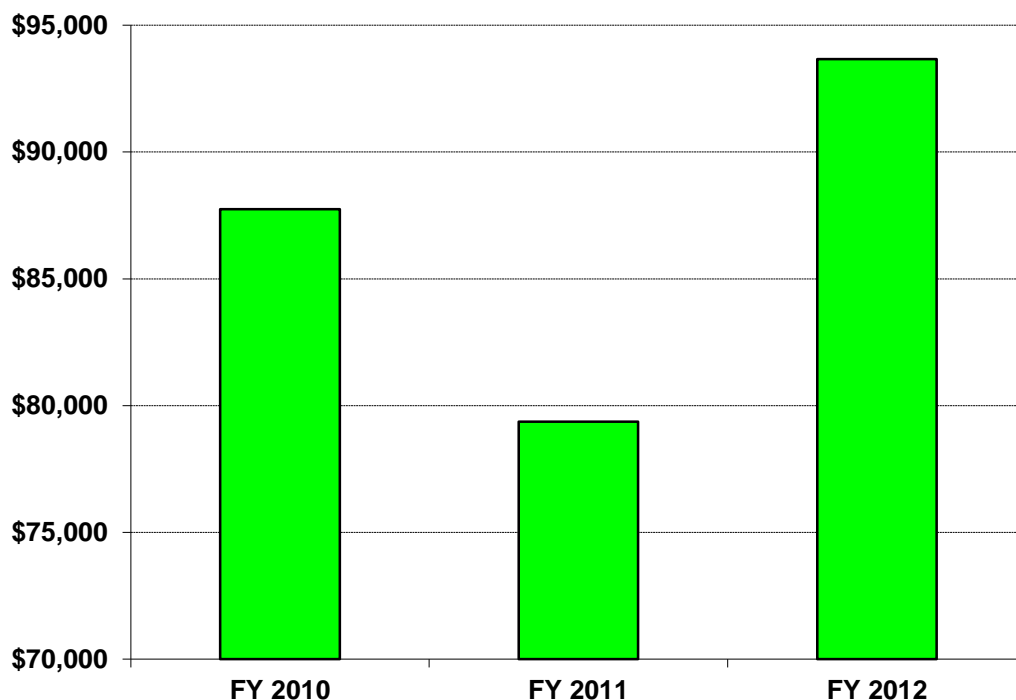


Personal Property Tax Relief State Reimbursement:
 Tax Relief 2010-2011 56%, 2012 55%

Table 8 - Summary of Tangible Personal Property Tax on vehicles

| | | Year | | | Inc/Dec | % Change |
|------------------------------------|-----------------------|---------------|---------------|-----------------|---------------|----------|
| | | FY 2010 | FY 2011 | FY 2012 | | |
| All Vehicles | Number Accts | 188,940 | 186,961 | 184,671 | -2,290 | -1.22% |
| | Assessed | \$971,691,475 | \$987,528,440 | \$1,041,387,809 | \$53,859,369 | 5.45% |
| | Tax Due* | \$39,936,911 | \$41,210,867 | \$43,406,178 | \$2,195,311 | 5.33% |
| Average Tax Due per Vehicle | | \$211.37 | \$220.42 | \$235.05 | | |
| Vehicles qualifying for Tax Relief | Number Accts | 164,693 | 173,078 | 160,551 | -12,527 | -7.24% |
| | Assessed | \$941,089,129 | \$965,579,565 | \$889,433,858 | -\$76,145,707 | -7.89% |
| | State Reimbursement | \$17,080,941 | \$17,775,883 | \$19,557,019 | \$1,781,136 | 10.02% |
| | State Reimbursement % | 56% | 55% | 55% | | |

* Annual Tax Due after proration

Chart 9 - DMV Select Revenue**Table 9 - Revenue from DMV Select ***

| | Year | | |
|-------------------|----------|----------|----------|
| | FY 2010 | FY 2011 | FY 2012 |
| # of Transactions | 61,934 | 42,557 | 48,312 |
| Revenue* | \$87,743 | \$79,373 | \$93,659 |

*The City of Norfolk is compensated by the Commonwealth of Virginia for offering DMV Select Services. The compensation for DMV Select Service is based on a percentage of gross sales as follows;

\$0 - \$499,999 in gross sales = 4.5% compensation
\$500,000 & Up = 5% compensation

Tax on Daily Rental Passenger Cars

Chart 10 - Daily Rental Passenger Car Tax

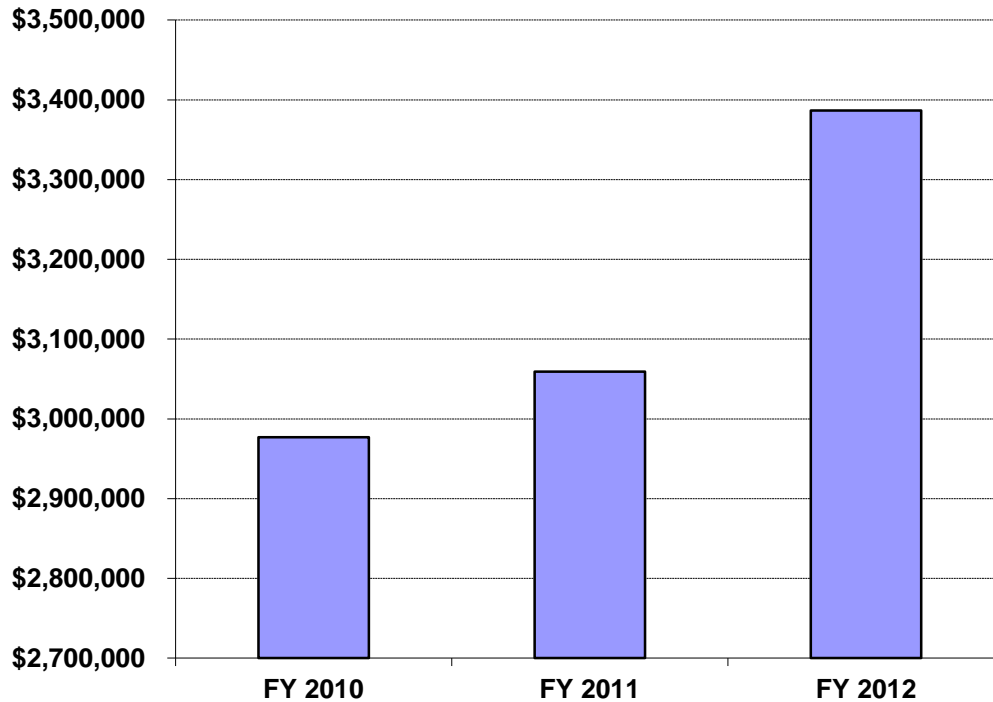


Table 10 - Revenue from tax on daily rental of passenger cars

| Period | FY 2010 | FY 2011 | FY 2012 | Inc/ Dec | %Change |
|-----------|--------------|--------------|--------------|------------|---------|
| Jul - Sep | \$ 803,080 | \$614,201 | \$988,410 | \$374,209 | 61% |
| Oct - Dec | 873,392 | 1,235,709 | 974,292 | (261,417) | -21% |
| Jan - Mar | 503,389 | 669,875 | 747,152 | 77,277 | 12% |
| Apr - Jun | 797,260 | 539,477 | 676,900 | 137,423 | 25% |
| Totals | \$ 2,977,121 | \$ 3,059,262 | \$ 3,386,754 | \$ 327,492 | 10.7% |

Residential Parking Permit Sales

Chart 11 - Residential Parking Permit Fees

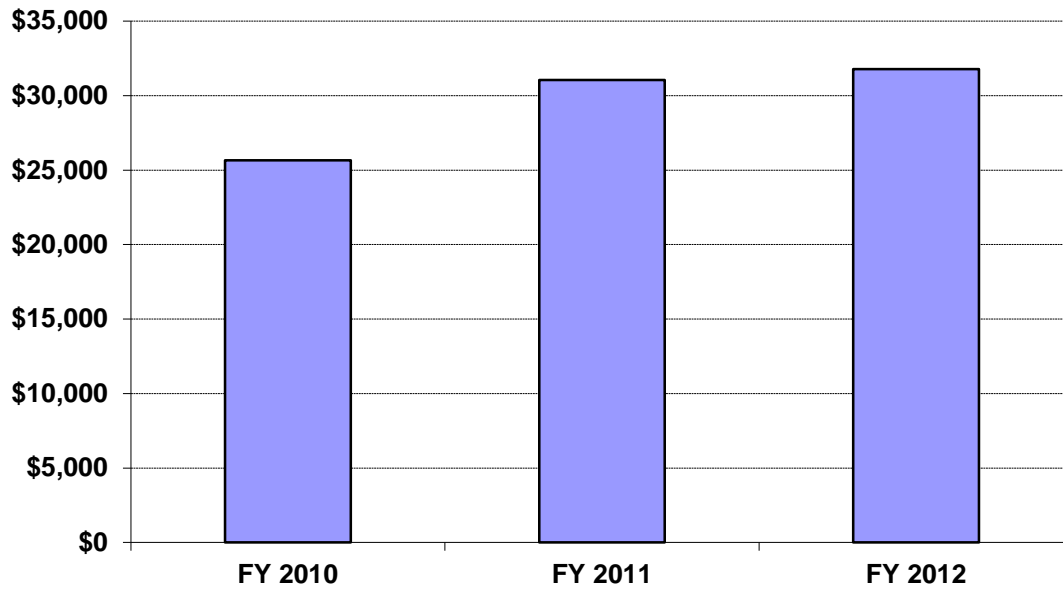


Table 11 - Residential Parking Permits Sold

| | FY 2010 | FY 2011 | FY 2012 | Inc/Dec | %Change |
|-----------------|----------|----------|----------|---------|---------|
| Number of Zones | 20 | 20 | 21 | 1 | 5% |
| Permits Issued | 2,784 | 3,497 | 3,583 | 86 | 2% |
| Fees Collected | \$25,649 | \$31,047 | \$31,771 | \$ 724 | 2% |

Mobile Homes & Aircraft

Chart 12a - Annual Tax on Mobile Homes

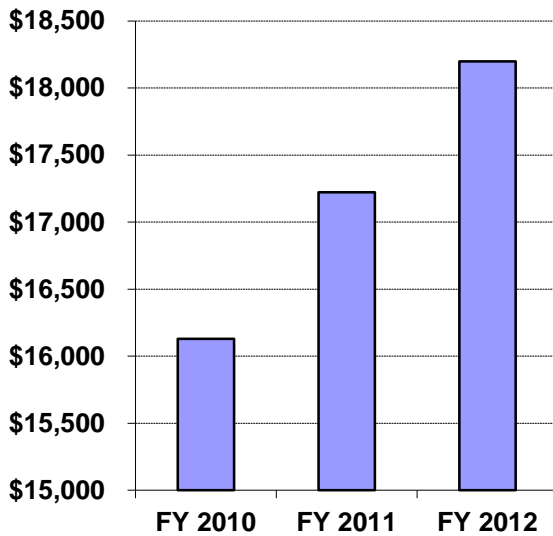


Chart 12b - Annual Tax on Aircraft

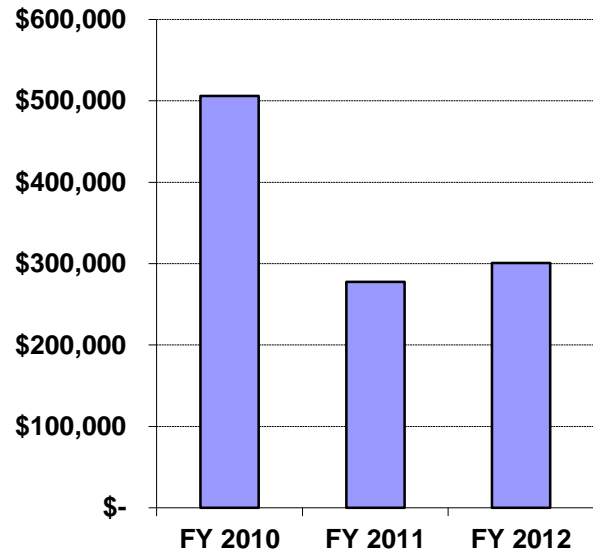


Table 12a - Annual Tax on Mobile Homes

| Mobile Homes | | | | | |
|---------------------------------|--------------|--------------|--------------|----------|---------|
| | FY 2010 | FY 2011 | FY 2012 | Inc/ Dec | %Change |
| Units | 405 | 460 | 469 | 9 | 2% |
| Assessed Value | \$ 1,452,534 | \$ 1,551,534 | \$ 1,617,662 | \$66,128 | 4% |
| Annual Tax | \$ 16,129 | \$ 17,222 | \$ 18,199 | \$977 | 6% |
| Average Tax Due per Mobile Home | \$ 39.82 | \$ 37.44 | \$ 38.80 | | |

Table 12b - Annual Tax on Aircraft

| Aircraft | | | | | |
|---------------------------|---------------|---------------|---------------|-----------|---------|
| | FY 2010 | FY 2011 | FY 2012 | Inc/ Dec | %Change |
| Units | 100 | 91 | 83 | -8 | -9% |
| Assessed Value | \$ 21,084,800 | \$ 12,403,444 | \$ 12,529,331 | \$125,887 | 1% |
| Annual Tax | \$ 506,035 | \$ 277,609 | \$ 300,704 | \$23,095 | 8% |
| Average Tax Due per Plane | \$ 5,060.35 | \$ 3,050.65 | \$ 3,622.94 | | |

Yard / Garage Sale Permits

Chart 13 - Yard Sale Permit Fees

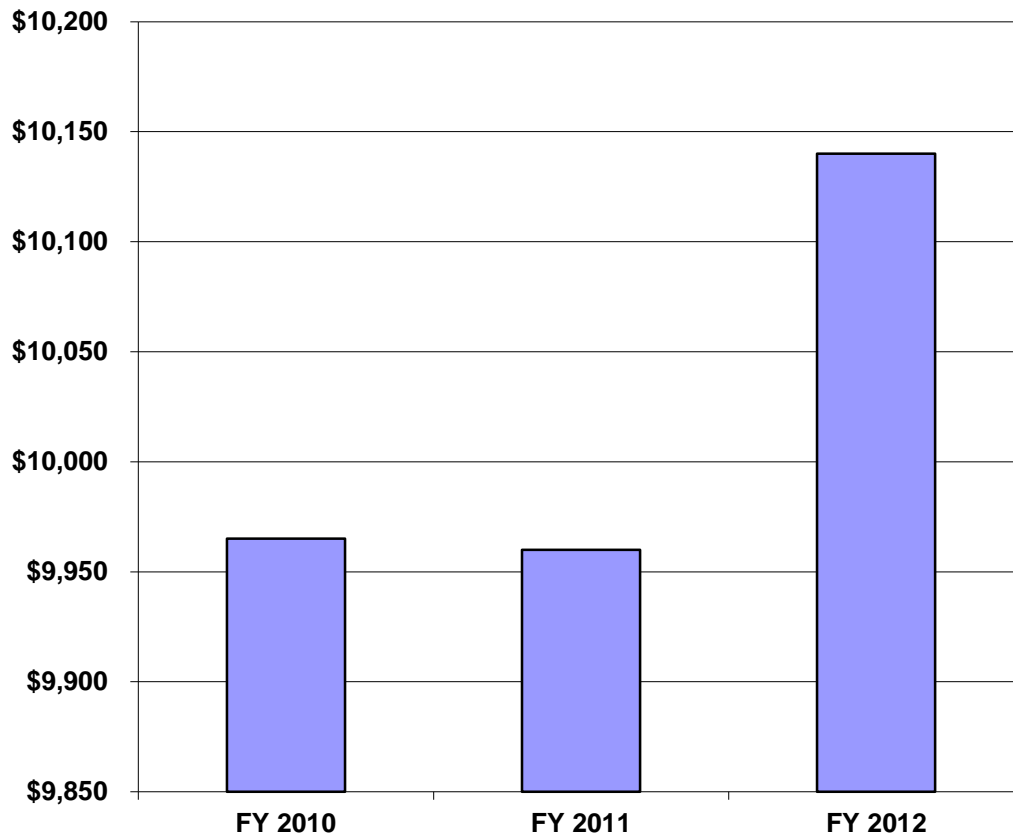


Table 13 - Yard/Garage Sale Permits issued and fees collected

| | FY 2010 | FY 2011 | FY 2012 | Inc/Dec | %Change |
|-----------------------|----------|---------|----------|---------|---------|
| Permits Issued | 1,993 | 1,992 | 2,028 | 36 | 2% |
| Fees Collected | \$ 9,965 | \$9,960 | \$10,140 | \$ 180 | 2% |

Omitted Assessments - Vehicles

Chart 14 - Omitted Assessments

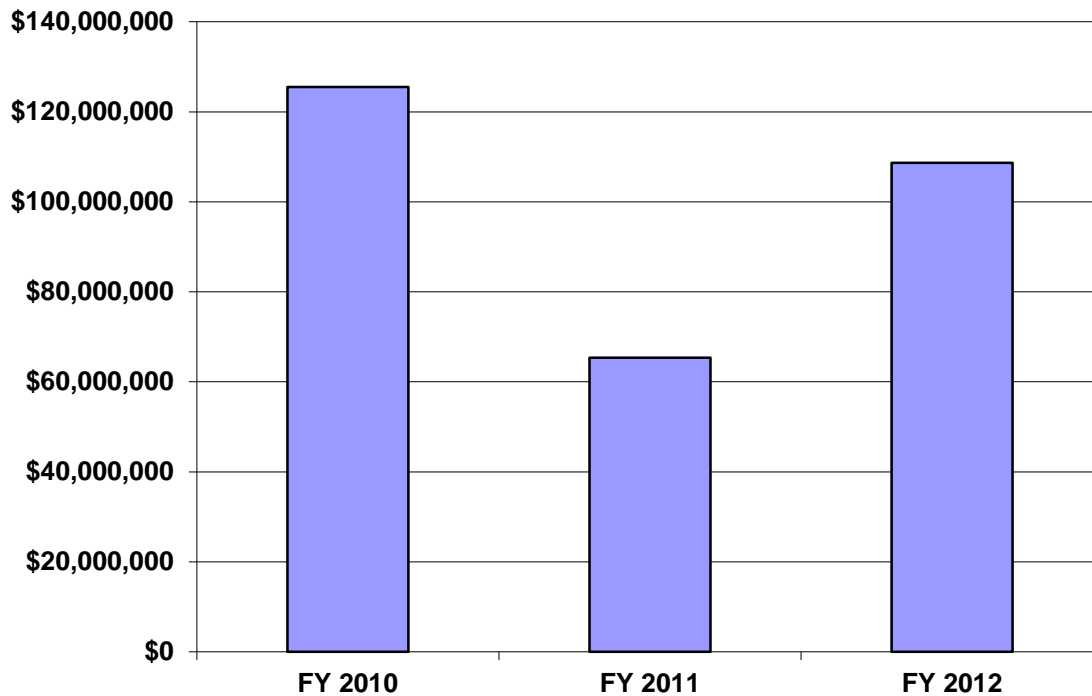


Table 14 - Tax due from Omitted Assessments*

| | Year | | | Inc/Dec | % Change |
|-------------------|---------------|--------------|---------------|------------|----------|
| | FY 2010 | FY 2011 | FY 2012 | | |
| Assessment | \$125,516,849 | \$65,355,243 | \$108,656,896 | 43,301,653 | 66% |
| Tax | \$833,422 | \$645,366 | \$2,126,819 | 1,481,453 | 230% |

*Omitted Assessments are created when property subject to taxation is discovered by COR staff and put on tax rolls for current and/or prior three (maximum) years as applicable.

Business Revenue Team

William E. Parker, Team Leader

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Business Revenue Team Duties

- ◆ **Business Personal Property** - Includes all business furniture, fixtures, equipment, machinery and tools located in the City of Norfolk on January 1st. Business property is assessed at 40% of the original capitalized cost (new) and taxed at the rate of \$4.33 per hundred. Machinery and Tools for manufacturers are assessed at 40% of the original capitalized cost (new) and taxed at the rate of \$4.25 per hundred. Business Personal Property tax is payable annually on, or before, June 5th.
- ◆ **City Business License** - Required of all businesses operating within the City of Norfolk. If annual gross receipts are less than, or equal to, \$100,000 then a flat fee of \$50 is due. If annual gross receipts exceed \$100,000 then the following taxation rates apply: Contactors \$0.16 per \$100; Retailers and Restaurants \$0.20 per hundred; Service and Repair \$0.36 per hundred; Professional and Real Estate \$0.58 per hundred; Telecommunications \$0.50 per hundred and Wholesalers \$0.15 per hundred plus \$50. Business License taxes are due on, or before, March 1st.
- ◆ **Food and Beverage Tax** - Food and Beverage taxes are 6 1/2% of a prepared meal, including alcoholic beverages. This tax is collected by the business and remitted monthly to the Commissioner of Revenue by the 20th of each month. 1% of this tax is dedicated to the City's Public Amenities Fund.
- ◆ **Lodging Tax** - Lodging taxes are 8% of the hotel/motel bill and are collected by the business. They are remitted monthly to the Commissioner of Revenue by the 20th of each month. 1% of this tax is dedicated to the City's Public Amenities Fund.
- ◆ **Room Tax** - Room tax is \$2 per room for each night of lodging at any hotel. This tax is collected by the business and remitted monthly to the Commissioner of Revenue by the 20th of each month. 100% of this tax goes to the Norfolk Convention and Visitors Bureau.
- ◆ **Admissions Tax** - These taxes are 10% on all events held within the city that charge an admission. This tax is collected by the business and remitted monthly to the Commissioner of Revenue by the 20th of each month.
- ◆ **Cigarette Tax** - This tax is assessed by the Commissioner of the Revenue on cigarettes purchased in the City of Norfolk. A stamp must be affixed to each package of cigarettes sold in the City. The taxation rates, are \$.75 on a package containing 20 cigarettes, and \$.9375 on a package containing 25 cigarettes.

Business Revenue Team Duties

- ◆ **Boats** - *Personal Watercraft* are assessed annually using the Anderson and Bugg Outboard Service (ABOS) Marine Blue Book "Low Estimated Trade-In" Value and taxed at the rate of \$.50 per hundred. *Commercial Vessels* weighing less than 5 tons are assessed using the ABOS Marine Blue Book "Low Estimated Trade-In" Value and taxed at the rate of \$1.50 per hundred. Commercial vessels weighing 5 tons or more are assessed at 60% of original cost, with a depreciation of 5% each year until reaching a minimum depreciated value of 20% of original cost. They are taxed at the rate of \$1.50 per \$100. In accordance with State & City Code, owners of commercial boats must file a listing of all vessels with this office on, or before, February 1. All boat property tax is due on, or before, June 5th.
- ◆ **Short Term Rental Tax Personal Property** - there is a 1% levy on rental items that are "short term" in nature (92 days or less). These items include, but are not limited to, video tapes, DVDs, and tuxedos. The retailer remits this tax to the Commissioner of Revenue on a quarterly basis. There is a 1 1/2% levy on heavy equipment rentals that are less than 270 days. These items include; graders, forklifts, and tractors.

Business Personal Property

Chart 17a - Business Property -
Furniture, Fixtures, & Equipment

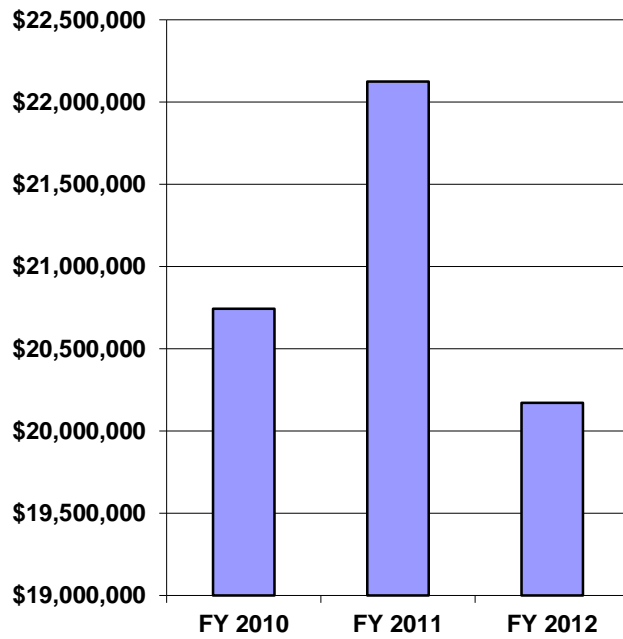


Chart 17b - Business Property -
Machinery and Tools

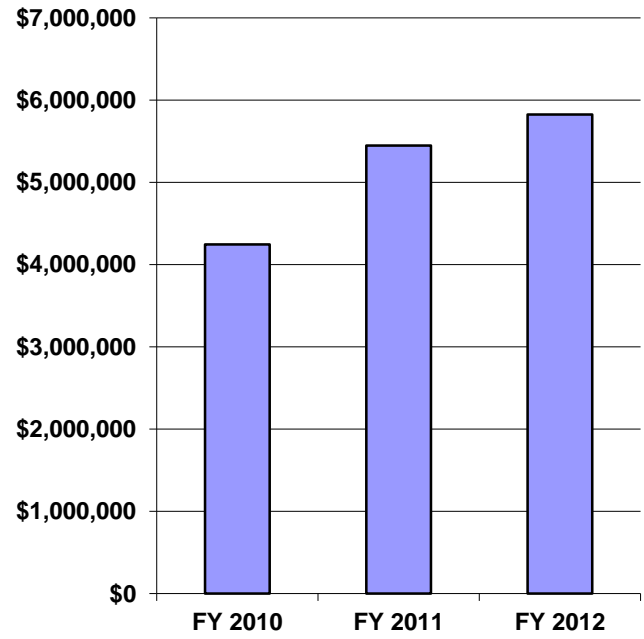


Table 17 - Annual Business Personal Property Tax

| Classification | | Fiscal Year | | | Inc/ Dec | % Change |
|---------------------------------|-------------|---------------|---------------|---------------|---------------|----------|
| | | FY 2010 | FY 2011 | FY 2012 | | |
| Furniture, Fixtures & Equipment | Accounts | 10,145 | 9,975 | 9,901 | -74 | -0.7% |
| | Assessments | \$510,328,494 | \$502,508,825 | \$461,275,999 | -\$41,232,826 | -8% |
| | Tax | \$20,744,340 | \$22,125,955 | \$20,171,082 | -\$1,954,873 | -9% |
| Average Tax Due per Account | | \$2,045 | \$2,218 | \$2,037 | | |
| Machinery & Tools | Accounts | 139 | 130 | 135 | 5 | 4% |
| | Assessments | \$107,322,217 | \$126,961,796 | \$131,688,653 | \$4,726,857 | 4% |
| | Tax | \$4,246,320 | \$5,448,686 | \$5,825,533 | \$376,847 | 7% |
| Average Tax Due per Account | | \$30,549 | \$41,913 | \$43,152 | | |
| Combined Total | Accounts | 10,284 | 10,105 | 10,036 | -69 | -0.7% |
| | Assessments | \$617,650,711 | \$629,470,621 | \$592,964,652 | -\$36,505,969 | -6% |
| | Tax | \$24,990,660 | \$27,574,641 | \$25,996,615 | -\$1,578,026 | -6% |

Business License - Activity by Classification

Table 18a - Business License Summary

| Summary of Business License Activity | FY 2010 | FY 2011 | FY 2012 |
|--------------------------------------|---------|---------|---------|
| # of New Businesses Opened | 3,819 | 2,710 | 1,964 |
| # of Businesses Closed | 1,725 | 2,315 | 2,148 |
| Net Increase/Decrease | 2,094 | 395 | -184 |
| Total # Active Businesses | 14,155 | 13,760 | 13,189 |

Chart 18 - Business License Terminations

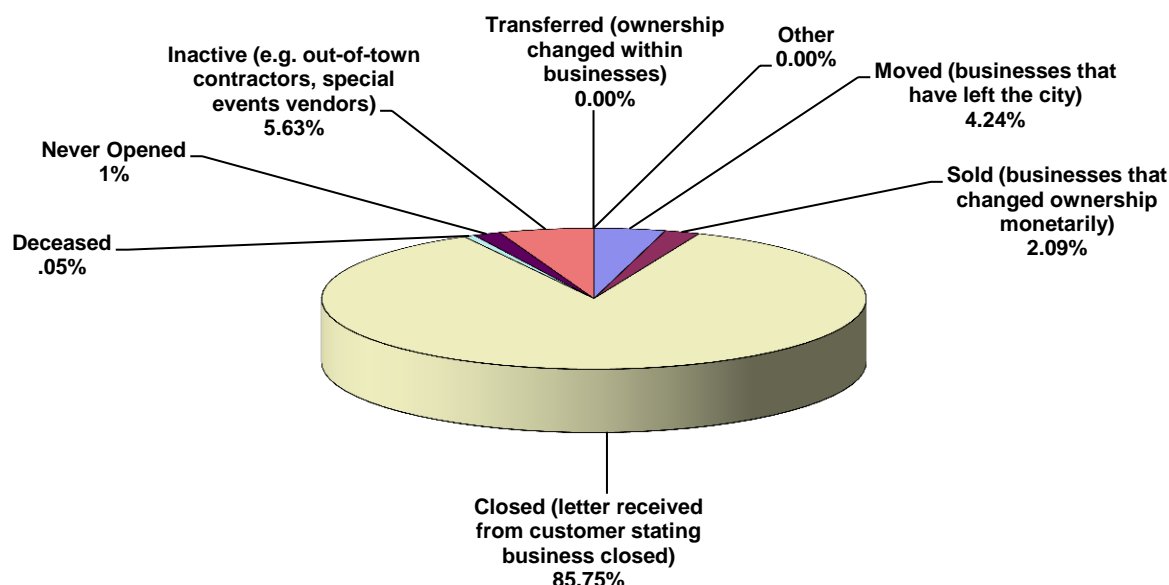


Table 18b - Business License Terminations

| Business License Termination Criteria | FY 2010 | FY 2011 | FY 2012 |
|--|---------|---------|---------|
| Moved (businesses that have left the city) | 80 | 53 | 91 |
| Sold (businesses that changed ownership monetarily) | 63 | 42 | 45 |
| Closed (letter received from customer stating business closed) | 1107 | 1988 | 1842 |
| Deceased (owner of business has died) | 18 | 14 | 14 |
| Never Opened (license obtained, but business operations never began) | 55 | 48 | 35 |
| Inactive (e.g. out-of-town contractors, special events vendors) | 223 | 69 | 121 |
| Transferred (ownership changed within businesses) | 15 | 3 | 0 |
| Other | 164 | 98 | 0 |
| Total | 1725 | 2315 | 2148 |

Business License - Taxation Rates

| Brief Description of Classifications | Annual Tax Rate |
|--|----------------------------|
| Contractors Businesses who bid on jobs and perform work based on their bids (Building Trades) | \$.16 per 100 |
| Peddlers Merchants who travel from place to place with no specific location for offering their goods and services includes Special Events | \$500 |
| Professionals Licensed individuals (Attorneys, Physicians, CPA's, etc.) | \$.58 per 100 |
| Retail Those who sell goods to the public, not wholesale (retail stores & restaurants) | \$.20 per 100 |
| Retail Gasoline Service Stations | \$.20 per 100 |
| Repair & Service Services not clearly identified as Financial, Real Estate, or Professional | \$.36 per 100 |
| Wholesale Distributors who sell to retailers | \$.15 per 100, plus \$50 |
| Stevedores Marine cargo handling services | \$.36 per 100, Max \$2,500 |
| Communications Telephone companies - wireless & landline | \$.50 per 100 |
| Prior Year Tax collected for previous license years | Varies |
| Other Out of Business License, Circuses, Research & Development | Varies |

Business License - Revenue by Classification

Chart 20 - Business License by Classification

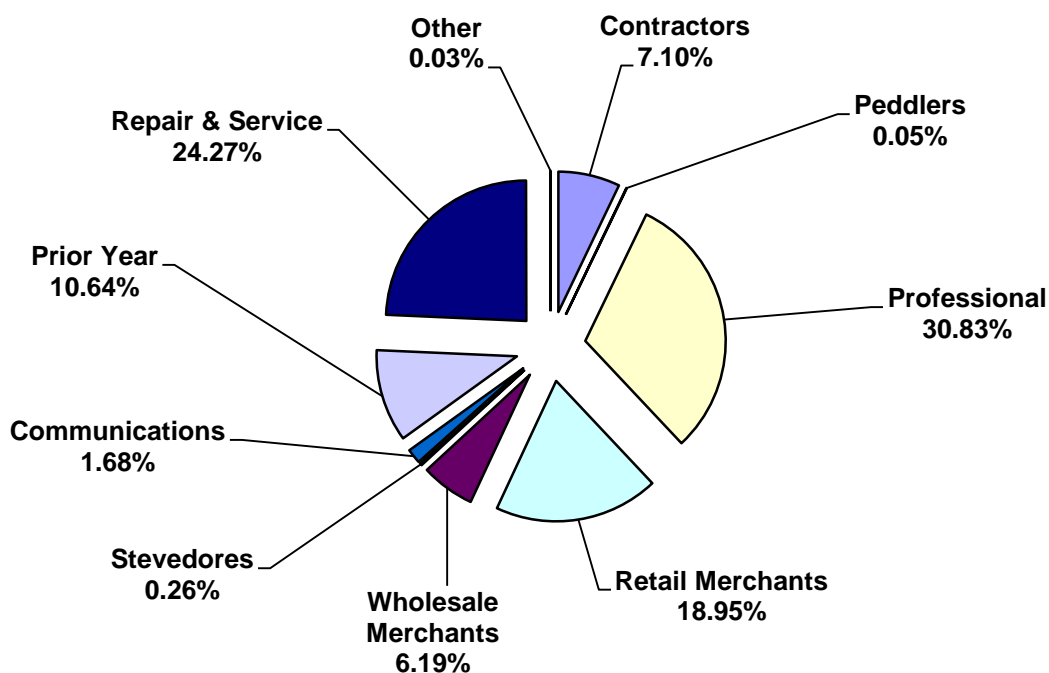


Table 20 - Business License by classification

| Classification | FY 2010 | | FY 2011 | | FY 2012 | | Amount Inc/ Dec | Amount %Change |
|---------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------------|----------------|
| | Number | \$Amount | Number | \$Amount | Number | \$Amount | | |
| Contractors | 2,778 | \$ 2,985,803 | 2,673 | \$ 2,219,335 | 2,565 | \$ 2,271,316 | \$ 51,981 | 2% |
| Peddlers | 452 | 45,150 | 353 | 17,500 | 382 | 16,750 | (750) | -4% |
| Professional | 1,222 | 8,054,909 | 1,197 | 8,520,760 | 1,182 | 9,861,476 | 1,340,716 | 16% |
| Retail Merchants | 3,267 | 5,550,822 | 3,123 | 5,689,069 | 3,013 | 6,060,058 | 370,989 | 7% |
| Wholesale Merchants | 379 | 1,494,331 | 368 | 1,637,860 | 356 | 1,979,173 | 341,313 | 21% |
| Stevedores | 49 | 98,210 | 47 | 89,847 | 44 | 82,464 | (7,383) | -8% |
| Communications | 24 | 720,053 | 25 | 560,815 | 26 | 538,393 | (22,422) | -4% |
| Prior Year | 923 | 902,487 | 918 | 3,008,375 | 911 | 3,401,582 | 393,207 | 13% |
| Repair & Service | 5,037 | 6,332,065 | 5,032 | 8,054,695 | 4,682 | 7,760,741 | (293,954) | -4% |
| Other | 24 | 9,864 | 24 | 9,653 | 28 | 10,299 | 646 | 7% |
| Total | 14,155 | \$ 26,193,694 | 13,760 | \$ 29,807,909 | 13,189 | \$ 31,982,252 | \$ 2,174,343 | 7% |

Lodging Tax & Room Tax

Chart 21 - Lodging Tax

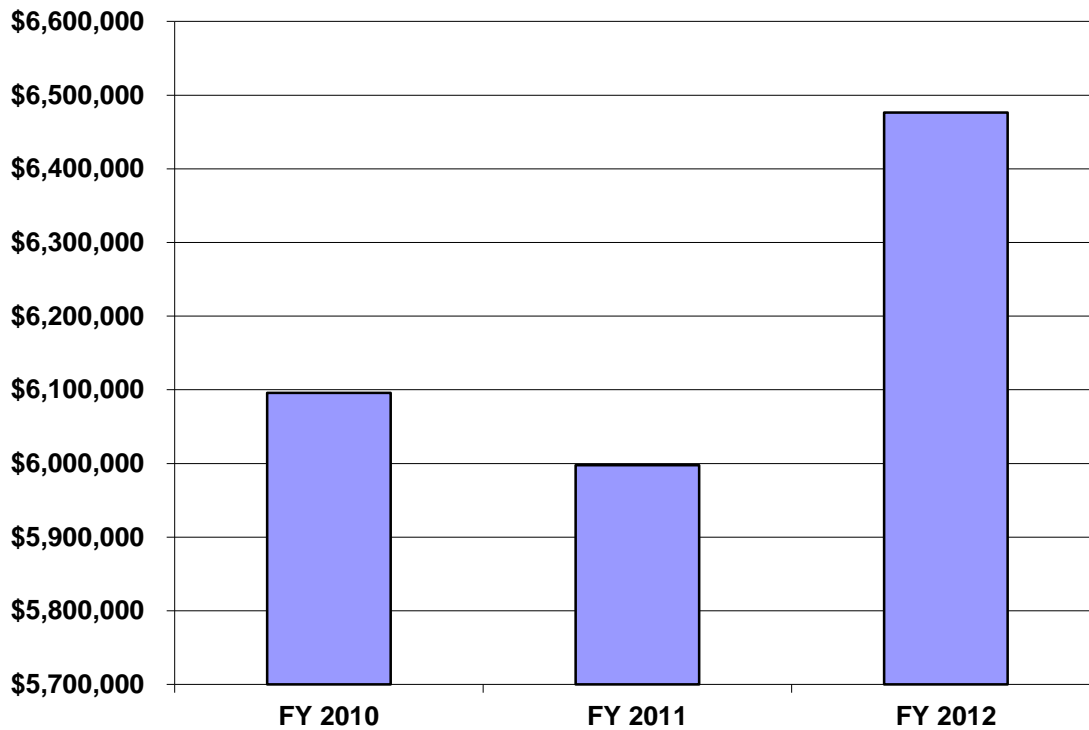


Table 21a - Revenue from Lodging Tax

| | FY 2010 | FY 2011 | FY 2012 | Dollars Inc/ Dec | % Change |
|-------------------|--------------|--------------|--------------|---------------------|-------------|
| # of accounts | 50 | 49 | 45 | | |
| Tax Remitted | \$ 6,095,889 | \$ 5,997,609 | \$ 6,476,199 | \$ 478,590 | 8% |
| Avg Tax per Month | \$ 507,991 | \$ 499,801 | \$ 539,683 | | |

Table 21b - Revenue from Room Tax

| | FY 2010 | FY 2011 | FY 2012* | Dollars Inc/ Dec | % Change |
|-----------------------|------------|--------------|--------------|---------------------|-------------|
| Tax Remitted | \$ 938,530 | \$ 1,021,934 | \$ 1,871,766 | \$ 849,832 | 83% |
| Average Tax per month | \$ 78,211 | \$ 85,161 | \$ 155,981 | | |

* In FY '12 the Room Tax Rate increased from \$1 to \$2 per room per night.

Food & Beverage Tax & Admissions Tax

Chart 22a - Food and Beverage Tax

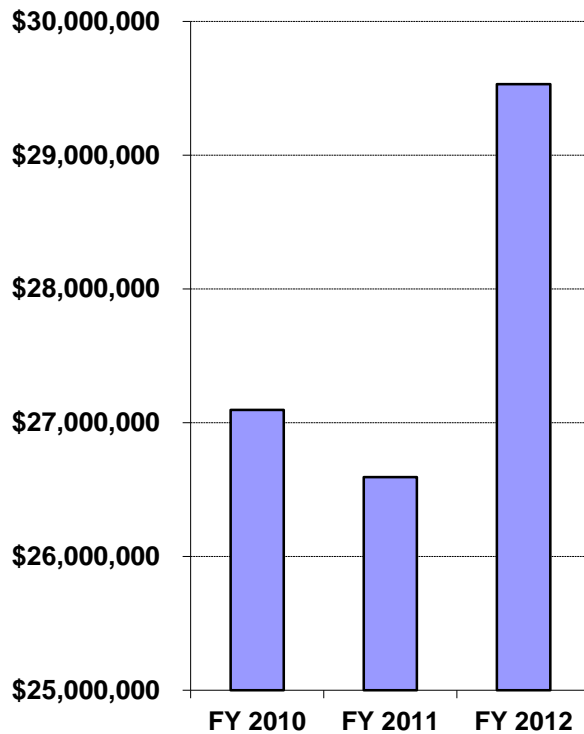


Chart 22b - Admission Tax from Scope, Nauticus, Harbor Park, and all other sources

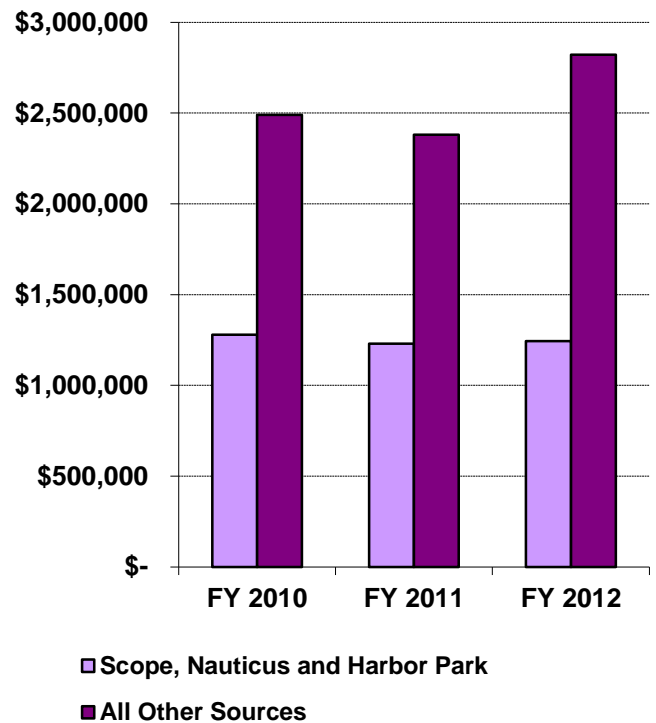


Table 22a - Revenue from Food and Beverage Tax

| | FY 2010 | FY 2011 | FY 2012 | Dollars Inc/ Dec | % Change |
|---------------|---------------|---------------|---------------|------------------|----------|
| # of accounts | 1062 | 1014 | 1006 | | |
| Tax Remitted | \$ 27,096,852 | \$ 26,593,811 | \$ 29,531,700 | \$ 2,937,889 | 11% |

Table 22b - Admissions tax from Scope, Nauticus, Harbor Park, and all other sources

| | FY 2010 | FY 2011 | FY 2012 | Dollars Inc/ Dec | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|-------------------|------------|
| Scope, Nauticus and Harbor Park | \$ 1,279,798 | \$ 1,230,552 | \$ 1,244,827 | \$ 14,275 | 1% |
| All Other Sources | 2,489,930 | 2,381,105 | 2,822,240 | \$ 441,135 | 18.5% |
| # of accounts - All other Sources | 78 | 82 | 79 | | |
| Total | \$ 3,769,728 | \$ 3,611,657 | \$ 4,067,067 | \$ 455,410 | 13% |

Personal WaterCraft

Chart 23 - Annual Tax on Personal WaterCraft

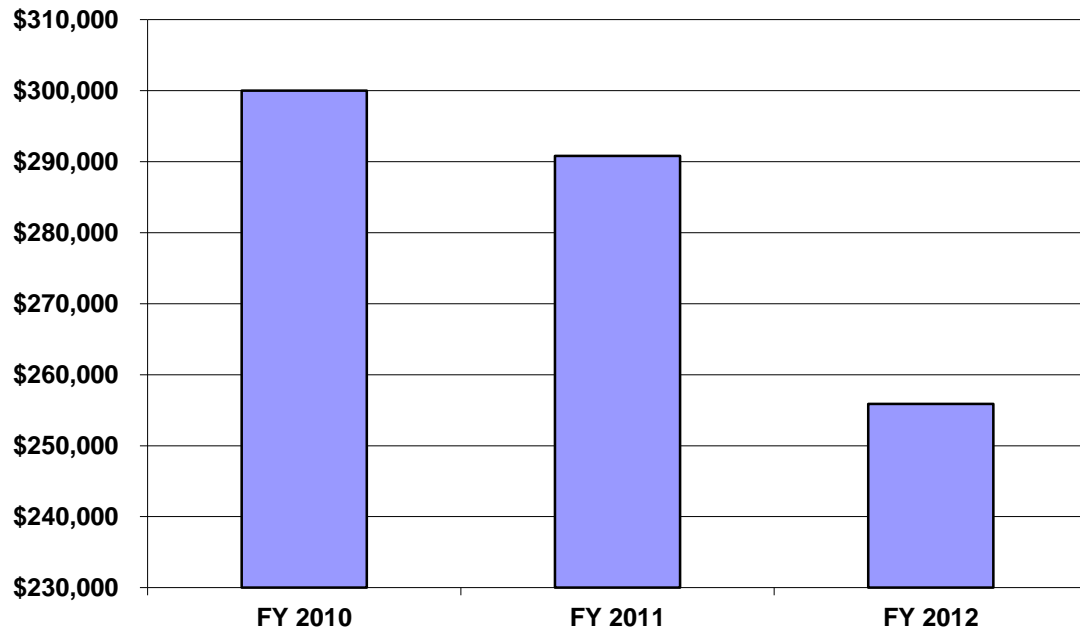


Table 23 - Annual Tax on Personal WaterCraft

| Personal WaterCraft | | | | | |
|--------------------------------|--------------|--------------|--------------|--------------|---------|
| | FY 2010 | FY 2011 | FY 2012 | Inc/ Dec | %Change |
| Units | 5,939 | 5,024 | 5,051 | 27 | 0.5% |
| Assessed Value | \$59,998,817 | \$58,157,288 | \$51,184,364 | -\$6,972,924 | -12% |
| Annual Tax | \$300,000 | \$290,796 | \$255,884 | -\$34,912 | -12% |
| Decal Fee | \$119,770 | \$102,140 | \$102,275 | | |
| Total Revenue | \$419,770 | \$392,936 | \$358,159 | | |
| Average Tax Due & Fee per Boat | \$ 70.68 | \$ 78.21 | \$ 70.91 | | |

Commercial Vessels

Chart 24 - Annual Tax on Commercial Vessels

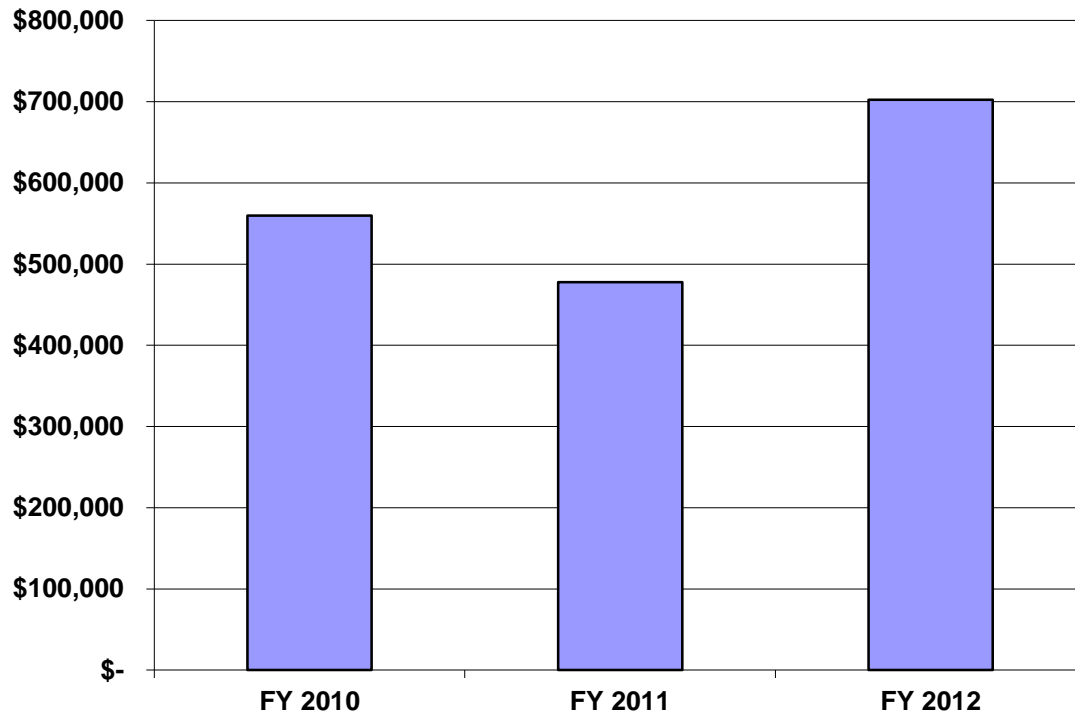


Table 24 - Annual Tax on Commercial Vessels

| Commercial Vessels | | | | | |
|--------------------------|--------------|--------------|--------------|--------------|---------|
| | FY 2010 | FY 2011 | FY 2012 | Inc/ Dec | %Change |
| Units | 308 | 298 | 297 | -1 | 0% |
| Assessed Value | \$36,942,947 | \$31,226,924 | \$41,457,414 | \$10,230,490 | 33% |
| Annual Tax | \$559,645 | \$477,655 | \$632,506 | \$154,851 | 32% |
| Average Tax Due per Boat | \$ 1,817.03 | \$ 1,602.87 | \$ 2,129.65 | | |

Cigarette Tax

Chart 25 - Revenue from Cigarette Tax

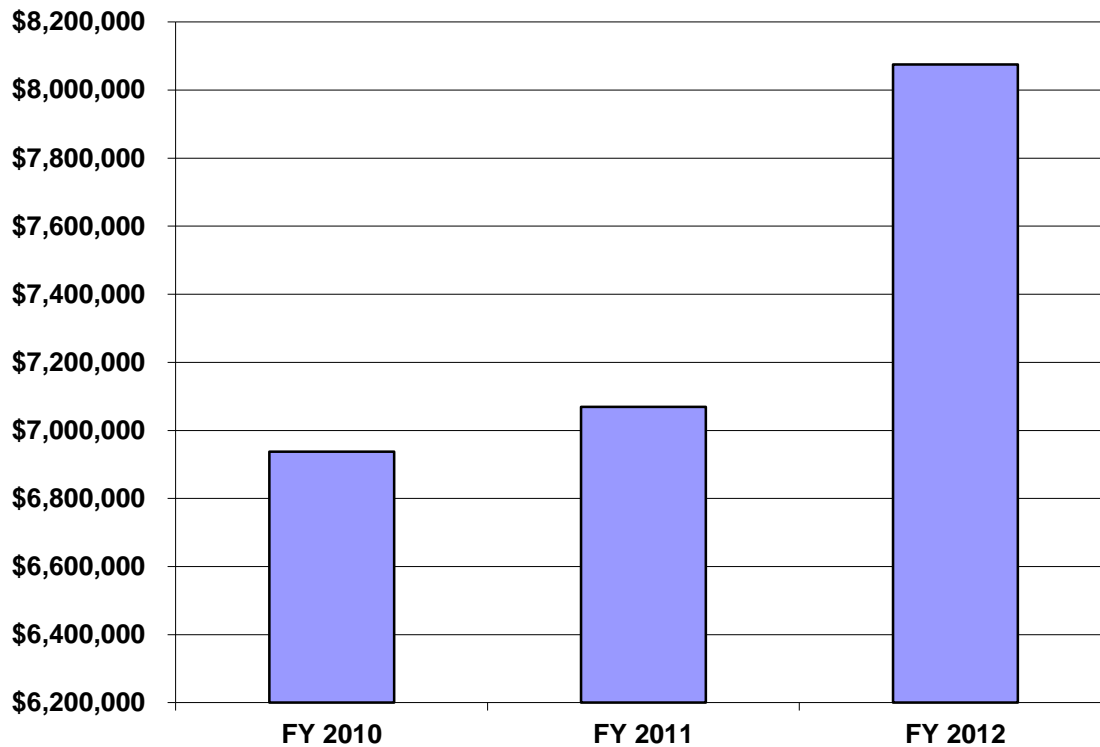


Table 25 - Revenue from Cigarette Tax

| | FY 2010 | FY 2011 | FY 2012 | Dollars Inc/ Dec | % Change |
|---------------|--------------|--------------|--------------|---------------------|-------------|
| Revenue | \$ 6,937,644 | \$ 7,069,120 | \$ 8,075,578 | \$ 1,006,458 | 14% |
| # of Accounts | 17 | 27 | 20 | | |

Short Term Rental Tax

Chart 26 - Short Term Rental Tax

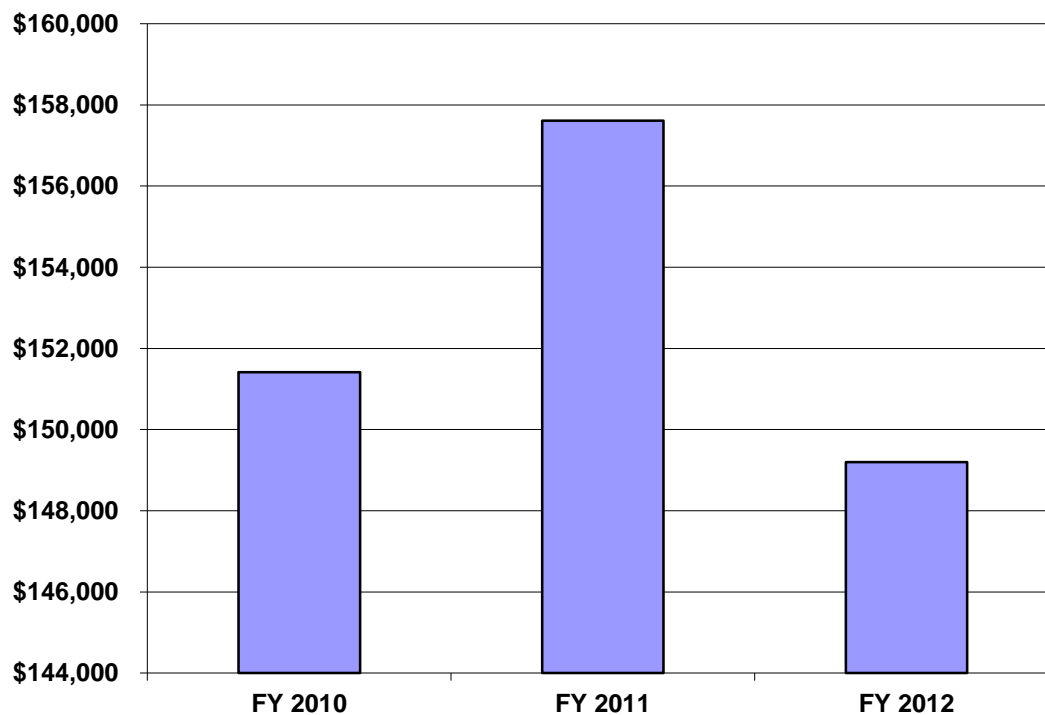


Table 26 - Short Term Rental Tax

| | FY 2010 | FY 2011 | FY 2012 | Dollars Inc/ Dec | % Change |
|---------------|------------|------------|------------|---------------------|-------------|
| Revenue | \$ 151,411 | \$ 157,616 | \$ 149,200 | \$ (8,416) | -5.3% |
| # of Accounts | 47 | 36 | 37 | | |

Special Taxes - State & City

Joe Van Landingham, Business Manager & Special Tax Coordinator

Phone: 664-7894 email: joe.vanlandingham@norfolk.gov

Special Taxes - State & City Duties

- ◆ **Bank Franchise Tax** - This tax is imposed on banks with offices in Norfolk. The rate is based on the percentage of deposits through the principal office and/ or branches located in Norfolk as of January 1. The tax is 80% of the state rate of taxation (\$1 per \$100 of net capital) on each \$100 of the net capital of each bank located in the city. The tax is due annually on, or before, June 1st.
- ◆ **Franchise Fee** - A franchise fee, in the amount of 3% of gross receipts, is collected annually from public service telephone companies. Payment of the tax allows the telephone company to use the localities' rights of way and for the placement of their telephone equipment.
- ◆ **Utilities*** - Utility taxes collected during each calendar month are reported, and paid, by each utility company on, or before, the 27th day of the second month following collection. Electric and gas companies base the amount of the utility tax on kilowatts per hour of electricity (kWh) and cubic feet of natural gas (CCF) consumed, as applicable. The schedule of taxation rates for utility companies is as follows:

Utilities - Residential

Electric - \$1.75 + .016891 per kWh not to exceed \$3.75 per month
 Natural Gas - \$1.50 per month
 Water - 25% of the first \$22.50

Utilities - Business

Electric - \$1.75 + .017933 on first 537 kWhs monthly + .006330 on remaining kWhs
 Natural Gas - \$3.225 + .167933 on first 70 CCF + .161552 on CCF in excess of 70 CCF and up to 430 CCF + .15363 on all remaining CCF not to exceed \$500
 Water - 25% of the first \$75 plus 15% of bill in excess of \$75

Special Taxes - State & City Duties

Utilities - Manufacturer

Electric - \$1.38 + .004965 on first 3,625,100 kWhs + .004014 on all remaining kWhs not to exceed \$53,000 per month. Manufacturers located in an Urban Enterprise Zone shall be taxed at the rate of \$1.38 + .006192 on kWhs delivered monthly, not to exceed \$10,440 per month.

Natural Gas - \$3.225 + .167821 on first 70 CCF + .161552 on CCF in excess of 70 CCF and up to 430 CCF delivered monthly not to exceed \$500

Water - 25% of the first \$75 plus 15% of bill in excess of \$75

- ◆ **Communications Sales Tax** - Beginning in January 2007, the Department of Taxation assumed control of the charging and collection of State Communication Sales and Use Tax. This action replaced localities ability to charge Utility Tax on Landline Telephone services, Wireless Telephone services, Cable Television services along with the Franchise Fee charged to the Cable Television industry, and the 911 fee.
- ◆ **Consumption Tax** - Beginning January 2001, as part of the deregulation of the electric and gas industries in Virginia, four of Norfolk's taxes: the consumer utility tax, business license tax, the real, and the personal property taxes, and one State of Virginia tax were replaced with just one tax, the consumption tax. This tax is applied on the number kilowatt hours of electricity or the number of cubic feet of natural gas actually used by the customer. This is a cost saving feature for the consumers since they are taxed only on usage and not on the increasing and fluctuating price of energy.
- ◆ **Public Service Corporation** - Personal & Real Property taxes are imposed on public service corporations such as utility and railroad companies. These rates are set by the Virginia General Assembly and valued by the State Corporation Commission. The Commissioner of Revenue is responsible for verification of taxable assets and for classifying those assets in accordance with the asset type. The real property taxation rate is \$1.11 per \$100 and the personal property taxation rate is \$4.33 per \$100.

Franchise Tax and Utility Tax

Table 29a - Franchise Tax

| Franchisee | FY 2010 | FY 2011 | FY 2012 | Revenue Inc/Dec | % Change |
|----------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Bank Franchise | \$ 2,287,412 | \$ 2,697,020 | \$ 2,307,475 | \$ (389,545) | -14% |
| Verizon | 1,189,869 | 977,968 | 973,524 | (4,444) | -0.5% |
| TOTAL | \$ 3,477,281 | \$ 3,674,988 | \$ 3,280,999 | \$ (393,989) | -11% |

Table 29b - Utility Tax Revenue

| Utility Companies | FY 2010 | FY 2011 | FY 2012 | Inc/ Dec | % Change |
|--------------------------|----------------------|----------------------|----------------------|-----------------------|------------|
| Dominion Virginia Power | 12,246,903 | 12,220,507 | 11,918,895 | (301,612) | -2.5% |
| Public Utilities (Water) | 5,260,707 | 4,829,406 | 4,875,936 | 46,530 | 1% |
| Virginia Natural Gas | 2,895,006 | 2,712,714 | 2,550,554 | (162,160) | -6% |
| Communication Sales Tax | 22,369,275 | 23,206,694 | 22,005,465 | (1,201,229) | -5% |
| Total | \$ 42,771,891 | \$ 42,969,321 | \$ 41,350,850 | \$ (1,618,471) | -4% |

Table 29c - Consumption Tax

| Utility | FY 2010 | FY 2011 | FY 2012 | Inc/ Dec | % Change |
|-------------------------|-------------------|-------------------|-------------------|-----------------|-----------|
| Dominion Virginia Power | \$ 646,169 | \$ 628,262 | \$ 665,073 | \$ 36,811 | 6% |
| Virginia Natural Gas | 132,870 | 127,466 | 98,367 | \$ (29,099) | -23% |
| Total | \$ 779,039 | \$ 755,728 | \$ 763,440 | \$ 7,712 | 1% |

Public Service Corporation Tax

Chart 30 - Public Service Corporation Taxes

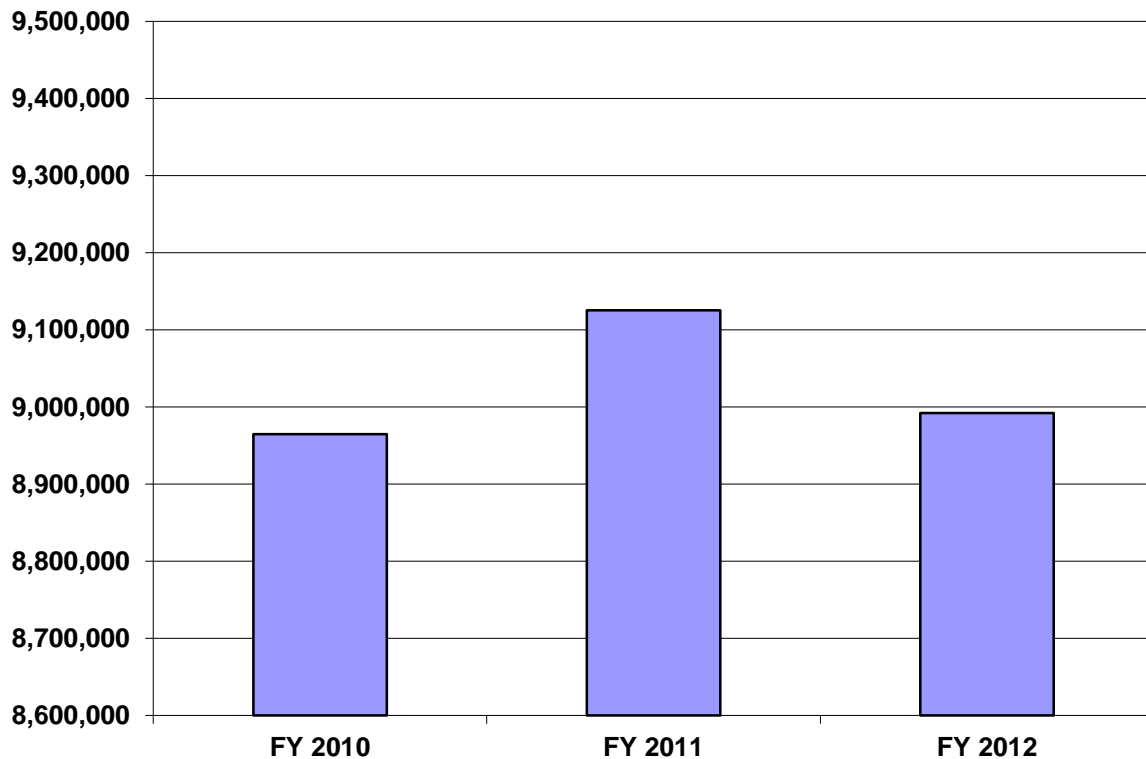


Table 30 - Public Service Corporation Real Property and Personal Property Taxes*

| | | Year | | | Inc/Dec | % Change |
|-------------------|-------------|-------------|-------------|-------------|-------------|----------|
| | | FY 2010 | FY 2011 | FY 2012 | | |
| Real Property | Assessments | 795,614,250 | 811,365,195 | 800,467,030 | -10,898,165 | -1% |
| | Tax | 8,831,318 | 9,006,153 | 8,885,184 | -120,969 | -1% |
| Personal Property | Assessments | 3,144,157 | 2,804,251 | 2,476,121 | -328,130 | -12% |
| | Tax | 133,627 | 119,180 | 107,216 | -11,964 | -10% |
| Total | Assessments | 798,758,407 | 814,169,446 | 802,943,151 | -11,226,295 | -1% |
| | Tax | 8,964,945 | 9,125,333 | 8,992,400 | -132,933 | -1% |

*All property of Public Service Corporations was taxed at a rate of \$1.11 per hundred for real property and \$4.33 per hundred for personal property as applicable (automobiles and trucks).

Section

6

Audit Team

Paul Crepeau, Team Leader

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Audit Team Duties

- ◆ Ensure compliance with state and city taxes, laws, ordinances and fees
- ◆ Evaluate, appraise, and compare businesses' license revenues to their level of compliance
- ◆ Conduct manufacturing determination visits
- ◆ Research, evaluate and prepare amendments to legislative proposals impacting localities' ability to generate tax revenues.
- ◆ Provide renderings for statewide uniformity in the application of Business License tax matters

In - Depth Assessments

Chart 32 - Comparison of In-Depth Assessments and Amount Collected by year

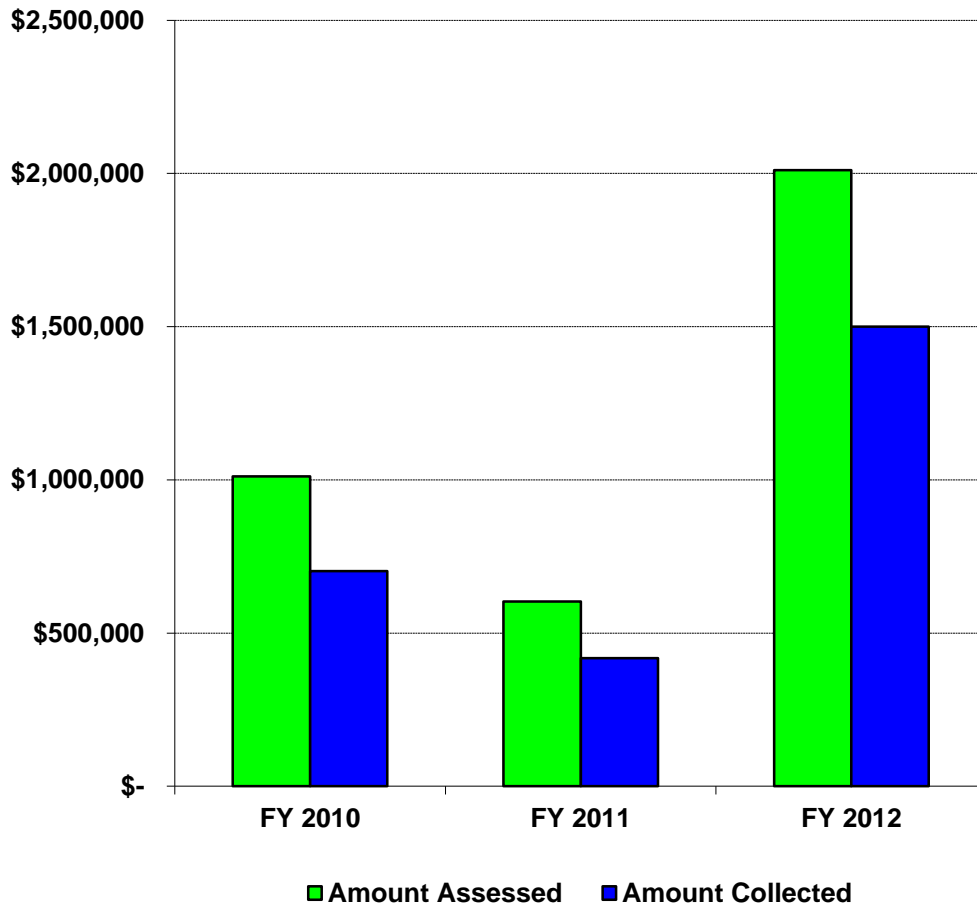


Table 32 - Revenue collected from in-depth assessments

| | FY 2010 | FY 2011 | FY 2012 |
|------------------|-------------|-----------|-------------|
| Amount Assessed | \$1,011,798 | \$602,546 | \$2,011,084 |
| Amount Collected | \$701,924 | \$418,287 | \$1,500,057 |

Note: Annual fluctuations between "Amount Assessed" & "Amount Collected" reflect timing differences between the audit completion and the collection of taxes assessed. Payment arrangements, Circuit Court judgments, or seizure and collection of Business Property Taxes by the City Treasurer are reasons for these timing differences.

Section

7

Tax Compliance Team

Rick Wilkins, Team Leader

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Tax Compliance Team Duties

- ◆ Enforce compliance for business license, business personal property taxes, food and beverage tax, lodging tax, admissions tax and cigarette tax
- ◆ Ensure proper compliance of taxpayers relating to yard sales and permits
- ◆ Conduct taxpayer inquiry investigations
- ◆ Serve as ambassadors for the office of the Commissioner of Revenue throughout the city while performing daily job functions, as well as serving on community committees and attending community meetings as the liaison between the citizens and this office
- ◆ Answering questions, addressing citizen/taxpayer concerns and assisting with interdepartmental referrals regarding a variety of issues
- ◆ Represent Commissioner as a member of the City's Bar Task Force and the Convenience Store Task Force.

Tax Compliance Team Summary

Table 34a - Tax Compliance activities by category

| Activities | FY 2010 | FY 2011 | FY 2012 | Inc/ Dec | % Change |
|---|---------------|---------------|---------------|----------------|------------|
| Visits / Contacts (including Delinquent Business Licenses and new Business Discovery) | 8,544 | 8,171 | 7,330 | (841) | -10% |
| Telephone Contacts | 3,927 | 4,388 | 3,034 | (1,354) | -31% |
| Cases Completed | 424 | 314 | 376 | 62 | 20% |
| New Cases Generated | 280 | 274 | 324 | 50 | 18% |
| Paid Delinquent Business Licenses | 765 | 900 | 1,215 | 315 | 35% |
| Paid Meal Tax | 552 | 771 | 1,174 | 403 | 52% |
| Total Investigative Activities | 14,492 | 14,818 | 13,453 | (1,365) | -9% |

Table 34b - Tax Compliance activities by amount

| Activities | FY 2010 | FY 2011 | FY 2012 | Inc/ Dec | % Change |
|-------------------------------------|---------------------|---------------------|---------------------|-------------------|------------|
| Delinquent Business Licenses - Paid | \$ 1,233,229 | \$ 1,080,639 | \$ 2,552,151 | \$ 1,471,512 | 136% |
| Inquiry Visits | 347,230 | 597,254 | 249,105 | (348,149) | -58% |
| Paid Meal Tax | 741,447 | 1,485,624 | 1,208,165 | (277,459) | -19% |
| Total | \$ 2,321,906 | \$ 3,163,517 | \$ 4,009,421 | \$ 845,904 | 27% |

Brief Description of Activities

Visits/Contacts - contact made by us to taxpayers in person

Inquiries -includes input from taxpayers, other agencies, and in - house discovery, which could result in establishing new business license accounts

Telephone Contacts - incoming and outgoing calls to/from taxpayers

Case Completed - all cases finalized, including cases where investigations have been completed and proper business license accounts have been established if required

New Cases - includes new cases generated for that period from citizen calls, in-house inquiries or other means resulting in an investigator initiating a call or visit

Taxpayer Assistance Team

Cheryl Spencer, Team Leader

Phone: 823-1134 email: cheryl.spencer@norfolk.gov

Taxpayer Assistance Team Duties

- ◆ Process Individual Income Tax Returns including
 - Accelerated Refund Returns
 - Refund, Tax Due, and Fiduciary Returns
 - Estimated Tax Declarations and Payments
 - Prior Year and Amended Tax Returns
- ◆ Provide State Tax Return Filing Assistance including
 - Return Preparation and Filing Assistance
 - Furnishing Instructional Speakers for Tax Seminars and Meetings
 - Resolution of Taxpayer Conflicts with the Department of Taxation
- ◆ State income taxes must be filed with the local Commissioner of Revenue, on or before, May 1st of each year
- ◆ Real Estate Tax Relief
 - Determine eligibility for real estate tax relief based on the following basic requirements:
 - (1) Must be at least 65 years of age or totally and permanently disabled.
 - (2) Must live in the property to be exempted.
 - (3) Combined income of owners and all relatives living in home cannot exceed \$67,000 per year.
 - (4) Net worth, exclusive of the home, cannot exceed \$350,000.

The exemption is granted on an annual basis and a new application must be filed by June 1 each year.

State Income Tax

Table 36a - State Income Tax Processing by Category

| | FY 2010 | FY 2011 | FY 2012 | Number Inc/ Dec | % Change |
|------------------------------|---------------|---------------|---------------|--------------------|-------------|
| I-File | 7,474 | 6,852 | 267 | (6,585) | -96% |
| Regular Refunds | 4,376 | 2,856 | 3,734 | 878 | 31% |
| Accelerated Refunds | 937 | 259 | 4,184 | 3,925 | 1515% |
| Tax Due | 2,678 | 2,203 | 2,002 | (201) | -9% |
| Estimated Taxes | 2,100 | 2,035 | 2,028 | (7) | 0% |
| Amended & Prior Year Returns | 2,352 | 2,422 | 2,512 | 90 | 4% |
| Totals | 19,917 | 16,627 | 14,727 | (1,900) | -11% |

Table 36b - Taxpayer assistance statistics

| | FY 2010 | FY 2011 | FY 2012 | Number Inc/ Dec | % Change |
|---------------------------------------|---------------|---------------|---------------|--------------------|-------------|
| Customer Visits for Filing Assistance | 3,418 | 3,375 | 3,357 | (18) | -1% |
| Telephone Calls Seeking Assistance | 8,151 | 8,441 | 8,499 | 58 | 1% |
| VITA Filing Assistance* | | | 51 | | |
| Total Taxpayer Assistance | 11,569 | 11,816 | 11,856 | 40 | 0% |

Table 36c - Taxpayer dollar amounts processed

| | FY 2010 | FY 2011 | FY 2012 | Number Inc/ Dec | % Change |
|------------------------------------|---------------------|---------------------|---------------------|--------------------|-------------|
| Individual Income Tax Due Assessed | \$ 1,711,697 | \$ 1,844,044 | \$ 1,414,671 | \$ (429,373) | -23% |
| Estimated Income Tax Assessed | \$ 2,280,136 | \$ 2,281,759 | \$ 2,816,908 | \$ 535,149 | 23% |
| Total Dollars Processed | \$ 3,991,833 | \$ 4,125,803 | \$ 4,231,579 | \$ 105,776 | 3% |

* In coordination with the United Way of South Hampton Roads, the Commissioner of Revenue's office was one of the 2012 tax sites for Volunteer Income Tax Assistance (VITA). There were 6 scheduled dates during the months of Feb, Mar, & Apr in which approximately 50 residents received assistance in preparing their federal income tax returns.

Real Estate Tax Relief

Chart 37a - Dollar amount of Tax Relief

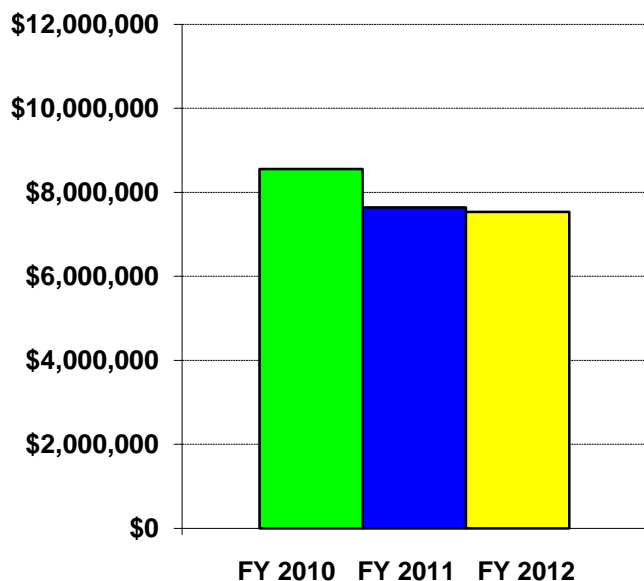


Chart 37b - Number of Homeowners Qualified for Relief by Year

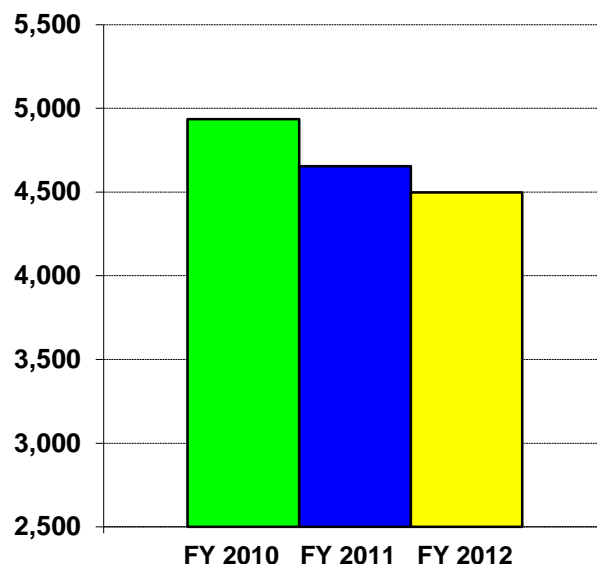


Table 37 - Real Estate Tax Relief

| | Year | | | Inc/ Dec | % Change |
|----------|-------------|-------------|-------------|------------|----------|
| | FY 2010 | FY 2011 | FY 2012 | | |
| Accounts | 4,935 | 4,655 | 4,497 | -158 | -3% |
| Amount | \$8,550,612 | \$7,640,988 | \$7,531,147 | -\$109,841 | -1.4% |

Senior Citizens Real Estate Tax Relief

Table 38a - Real Estate Tax Relief by percentage of exemption

| Exemption | FY 2010 | FY 2011 | FY 2012 | % Change |
|--------------|--------------|--------------|--------------|------------|
| 100% | 3,028 | 2,758 | 2,658 | -4% |
| 80% | 695 | 713 | 676 | -5% |
| 60% | 570 | 538 | 529 | -2% |
| 40% | 382 | 381 | 355 | -7% |
| 20% | 260 | 265 | 279 | 5% |
| Total | 4,935 | 4,655 | 4,497 | -3% |

Table 38b - Statistical Information

| | FY 2010 | FY 2011 | FY 2012 |
|---------------------------|--------------|--------------|--------------|
| Households on Disability | 510 | 471 | 420 |
| Senior Citizen Households | 4,425 | 4,184 | 4,077 |
| Total | 4,935 | 4,655 | 4,497 |

Table 38c - Households removed from program

| Reasons | FY 2012 |
|------------------|-----------|
| Sale of Property | 35 |
| Death | 45 |
| Non-Compliance | 14 |
| Total | 94 |

Assessment Recap by Classification

Table 35 - Recapitulation of assessments by classification

| CLASSIFICATION | FY 2010 | FY 2011 | FY 2012 | INC/ DEC | % CHNGE |
|-----------------------------------|-----------------------|-----------------------|-----------------------|---------------------|-------------|
| Admissions | \$ 3,769,728 | \$ 3,611,657 | \$ 4,067,067 | \$ 455,410 | 13% |
| Aircraft | 506,035 | 277,609 | 300,704 | 23,095 | 8% |
| Boats - Personal WaterCraft & Fee | 419,770 | 392,936 | 358,159 | (34,777) | -9% |
| Boats - Commercial Vessels | 559,645 | 477,655 | 632,506 | 154,851 | 32% |
| Business License | 26,193,694 | 29,807,909 | 31,982,252 | 2,174,343 | 7% |
| Cigarette Taxes | 6,937,644 | 7,069,120 | 8,075,578 | 1,006,458 | 14% |
| Consumption Tax | 779,039 | 755,728 | 763,440 | 7,712 | 1% |
| DMV Select | 87,743 | 79,373 | 93,659 | 14,286 | 18% |
| Food and Beverage | 27,096,852 | 26,593,811 | 29,531,700 | 2,937,889 | 11% |
| Franchise Taxes | 3,477,281 | 3,674,988 | 3,280,999 | (393,989) | -11% |
| Furniture & Fixtures | 20,744,340 | 22,125,955 | 20,171,082 | (1,954,873) | -9% |
| In-Depth Assessments | 1,011,798 | 602,546 | 2,011,084 | 1,408,538 | 234% |
| Lodging Taxes | 6,095,889 | 5,997,609 | 6,476,199 | 478,590 | 8% |
| Machinery & Tools | 4,246,320 | 5,448,686 | 5,825,533 | 376,847 | 7% |
| Mobile Homes | 16,129 | 17,222 | 18,199 | 977 | 6% |
| Omitted Assessments | 833,422 | 645,366 | 2,126,819 | 1,481,453 | 230% |
| Passenger Car Daily Rental | 2,977,121 | 3,059,262 | 3,386,754 | 327,492 | 10.7% |
| Public Service Corporation | 8,964,945 | 9,125,333 | 8,992,400 | (132,933) | -1% |
| Residential Parking Decals | 25,649 | 31,047 | 31,771 | 724 | 2% |
| Room Tax | 938,530 | 1,021,934 | 1,871,766 | 849,832 | 83% |
| Short Term Rental | 151,411 | 157,616 | 149,200 | (8,416) | -5% |
| Tangible Personal Property | 39,936,911 | 41,210,867 | 43,406,178 | 2,195,311 | 5.3% |
| Utility Taxes | 42,771,891 | 42,969,321 | 41,350,850 | (1,618,471) | -4% |
| Yard/ Garage Sale Permits | 9,965 | 9,960 | 10,140 | 180 | 2% |
| Total | \$ 198,551,752 | \$ 205,163,510 | \$ 214,914,039 | \$ 9,750,529 | 4.8% |

Appendix A - Tables

| <u>Name</u> | <u>Table Number</u> | <u>Page Number</u> |
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| Franchise Tax | 29a | 29 |
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| Omitted Assessments Tax Due | 14 | 14 |
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| Residential Parking Permits Sold | 11 | 11 |
| Real Estate Tax Relief - Households Removed From Program | 38c | 38 |
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Section

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|--|---------------------|--------------------|
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| Commercial Vessels | 24 | 24 |
| DMV Select Revenue | 9 | 9 |
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| Personal Property Tax - Comparison - Tax Relief to Tax Due | 8 | 8 |
| Personal WaterCraft | 23 | 23 |
| Public Service Corporation Tax | 30 | 30 |
| Rental Tax on Daily Rental Passenger Cars | 10 | 10 |
| Residential Parking Permit Sales | 11 | 11 |
| Real Estate Tax Relief - Dollar Amount Transactions | 37a | 37 |
| Real Estate Tax Relief | 37b | 37 |
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